



**U.S. Department of Justice**

*United States Attorney  
Eastern District of New York*

NR  
F.#2010R00826

271 Cadman Plaza East  
Brooklyn, New York 11201

August 22, 2014

By Hand and ECF

The Honorable Dora L. Irizarry  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

Re: United States v. Andrew Tepfer  
Criminal Docket No. 10-600 (S-1) (DLI)

Dear Judge Irizarry:

The government respectfully submits this letter to request an adjournment of the sentencing of the defendant Andrew Tepfer, presently scheduled for September 12, 2014 at 9:30 a.m.

At present, the government continues to receive Affidavits of Loss from Spongetech investors who were victimized by the fraud in the above-referenced case. The government has provided and continues to provide copies of these Affidavits of Loss, on a rolling basis, to the United States Probation Department for the purpose of assisting the Court in the calculation of an appropriate restitution amount in this matter and that of Tepfer's co-defendant, Steven Moskowitz.

The government respectfully requests that the Court adjourn the defendant's sentence to a date convenient to the Court in November 2014 so that the Probation Department, and ultimately, the Court will have adequate time to consider the Affidavits of Loss and an appropriate restitution amount.

The government further requests that the Court set a deadline of September 30, 2014 for victims of the Spongetech fraud to submit any Affidavit of Loss to the United States Attorney's Office for the Eastern District of New York. Such a deadline should provide adequate time for individuals entitled to restitution to make such submissions, while also affording the

